

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE
AS OF MARCH 2016

CODE	DESCRIPTION	DEBIT	CREDIT
100-1100	Cash in Banks - LBP Current Account	31,470,852.63	
100-1202	Cash in Banks - DBP CAMP AGUINALDO	4,504,307.03	
100-1500	Cash in Bank - Special Savings Account	91,000,000.00	
100-1604	Cash in Banks - LBP NORTH \$	46,379,815.91	
104-02	Petty Cash Fund	290,990.08	
140-04	Accounts Receivable-Others	235.41	
181-11	Cash Advance-Local Travel	103,502.55	
181-13	Cash Advance-Other Business Expense	11,800.80	
181-31	Cash Advance-Cash Disbursing Officer	98,044.10	
182-06	Employee Personal Account	9,481.02	
188-DD	Non-Trade Receivables-Fuel and Other Storehouse Withdrawals	71,610.27	
188-RR	Non-Trade Receivables-Receivable to Contractor	15,193.58	
190-07	Prepaid Expenses-Materials and Supplies	4,636,382.65	
190-09	Prepaid Expenses-Others	1,487,563.53	
192-01	Downpayment for Contractual Obligations-Services	684,921.84	
192-09	Downpayment for Contractual Obligations-Others	30,800.00	
193	Input Tax	1,003,656.80	
195-01	Deferred Income Tax Charges -5% Rentals	1,177,635.13	
290-01	Special Deposits and Fund-Deposit on Account of Contract	128,375.80	
290-06	Special Deposits and Funds-Deposit on Returnable Containers	25,500.00	
306	Plant and Equipment	29,097,421.22	
308-21DHHO	Incomplete Construction -HEADOFFICE	4,668,409.34	
308-21DDMB	Incomplete Construction -MABATAS	8,658,872.39	
308-21DDUG	Incomplete Construction-UG	385,286.55	
308-21D1ND	Incomplete Construction- NORTH DAVAO	242,023.15	
309	Other Assets - For Disposal	1,198,924.80	
330-8000	Exploration and Development Costs - NORTH DAVAO	11,810,375.47	
330-6204	Exploration and Development Costs-FS	1,867,473.25	
330-6300	Exploration and Development Cost-CDSI Core Drilling	19,174,041.74	
369-01	Accumulated Depreciation-PPE		20,264,397.60
369-02	Accumulated Depreciation-Quasar Jumbo Drill		16,031,925.00
410-01	Exploration and Evaluation Assets -JB Victory	243,463,750.00	
510	Accounts Payable		27,543.13
515	Accrued Liabilities		354,030.83
546-0133	Employee Income Tax-H.O		373,044.75
546-01	Employee Income Tax-Davao		74,188.17
546-0233	SSS Contributions-H.O		7,536.70
546-02	SSS Contributions-F.O		16,419.13
546-0333	Philhealth Contributions-H.O		19,518.75
546-03	Philhealth Contributions-F.O		5,973.00
546-04	Pag-ibig Contributions - F.O		4,703.75
547-0402	Professional Fees - Management and Technical Consultants-10%		61,609.25
547-0403	Professional Fees - Directors who are not employees of the Co.-10%		1,000.00
547-0406	Rentals on Real Property Exceeding P500.00-5%	10,999.16	
547-0409	Contractors Income Tax 2%		53,967.45
547-0410	Suppliers Income Tax 1%	943.87	
547-0501	VAT on Purchase of Services - 6%		77,844.21
547-0502	VAT on Purchase of Goods- 3%		17,622.10
547-0505	VAT on Purchase of Goods and Services - 5%		170,197.92
588-01	Other Accounts Payable - Employees	3,187.19	
588-3323	SSS Salary Loan		29,727.54
588-3347	Pag-ibig Fund Savings (HDMF Plan)		3,087.50
588-3352	Pag-ibig Multi Purpose Loan		29,844.46
588-3353	Pag-ibig Calamity Loan		346.16
589-90	Retention as Contract Provision		504,296.66
590-30	Salaries Payable HO		665.52
590-31	Salaries Payable FO		10,224.26
609	Income Tax Payable		135,404.19
611	Other Tax Payables- CY 2007		2,826,324.29
660-02	Trust Liability-Vested Rights		480,531.63
660-03	Trust Liability-Performance Bond		5,143,637.50
660-04	Trust Liability-BAC Honoraria	2,300.00	
660-05	Trust Liability-Bid Security		57,000.00
660-09	Trust Liability-Others		40,000.00
690NDC	Long Term Debt- NDC		81,248,408.00
690JB	Long Term Debt- JB		55,000,000.00
748	Other Deferred Credits (Advance Royalty/Others)-Non Current		9,322,550.00
810-00	Paid In - Common		125,000,000.00
830	Donated Capital		3.00
841000000	Retained Earnings - Unappropriated-NRMDC		39,046,618.63
841000001	Retained Earnings - Unappropriated -DDSDP-NRDC		4,532,230.32
870	Appraisal Increment		144,415,500.00
013-03	Royalty- Mangament Fee		8,465,144.19
0916	Other Income-Revenue/Other Credits		717.83
061-9902-06	Interest Income-Placement		242,544.45
061-9902-40	Savings/Combo Accounts		29,932.72
071-61	Interest Charges-Principal	2,472,283.00	

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074-01	20% Final Tax on Peso-denominated Investments	50,584.83	
074-02	7.5% Final Tax on Dollar-denominated Investments	1,466.70	
075-9902	Bank Charges - Current	1,300.00	
088-0501	OCC-Retirement of Fixed Asset	20,195.50	
088-0503	OCC-Profit/Loss Sale of Fixed Assets		26.00
088-0699	Others/Penalty	3,379.09	
111	Salaries & Wages- Regular	3,837,142.65	
113	Salaries & Wages- Project Employee	75,000.00	
117	Overtime & Night Pay	75,776.03	
122	Transportation Expenses	18,820.00	
136	SSS Contribution	104,681.70	
137	Philhealth Contribution	25,512.50	
138	Pag-ibig Co. Share	10,700.00	
139	ECC Contribution	2,250.00	
149	Meals and Sundry Expenses	12,900.93	
150	Employee Recreation Expenses	41,750.89	
151	Training and Education - Local	110,238.24	
154	Mess Expenses - Field Office	62,683.15	
155	Extra Ordinary and Miscellaneous Expenses	95,228.31	
270	Gasoline, Oil and Lubricants	90,620.09	
271	TBA Products	16,151.37	
276	Laundry/Kitchen/Dormitory Supplies	7,273.20	
277	Sanitation Supplies	1,426.25	
281	Electrical - Parts and Supplies	1,211.20	
282	Stationery and Office Supplies	21,792.16	
283	Microcomputer - Related Supplies	25,913.64	
285	Medical/Dental Supplies	999.85	
288	Safety Equipment and Supplies	1,339.29	
289	Other Materials and Supplies	3,039.00	
370	Computer and Peripherals	36,722.33	
374	Office Buildings - Services	3,500.00	
379	Heavy Equipment-Materials	2,500.00	
381	Vehicles - Materials	5,109.00	
382	Vehicles - Services	4,040.00	
384	Others - Services	1,040.00	
410	Prof. & Tech'l Services/Fees	46,000.00	
413	General Services	11,914.64	
415	Mimeographing and Photocopying	875.14	
417	Other Services	2,270.00	
418	Landline Communication	38,938.63	
419	Mobile Communication	260,789.73	
420	Other Communications	32,838.74	
421	Water Expenses	1,452.62	
422	Electricity Expenses	53,593.16	
423	Other Utilities	185,764.02	
519	Building/Office Space Rental	618,587.81	
522	Vehicle Rental	8,000.00	
523	Computer Rental	250.00	
524	Insurance Expense	14,328.02	
526	Real Property Taxes	17,141.16	
527	Occupational Taxes	2,730.00	
528	Business Taxes	155,158.78	
530	Motor Vehicle Registration Fees	2,719.06	
532	Other Taxes, Fees and Licenses	237,702.21	
611	Depreciation - On First Cost	889,761.29	
701	Local Travel	167,706.03	
703	Contributions and Memberships	41,967.00	
704	Company Meetings	30,076.05	
708	Business Meetings - Non-Marketing	90,980.98	
710	Corporate Social Responsibility	194,899.81	
833	Subscriptions/Publications in Periodicals	45,473.00	
836	Sundry Expenses	15,120.55	
	TOTAL	514,126,286.59	514,126,286.59